

SENATE BILL NO. 45

INTRODUCED BY A. ELLIS

BY REQUEST OF THE DEPARTMENT OF REVENUE

A BILL FOR AN ACT ENTITLED: "AN ACT REVISING THE PROVISIONS FOR OBTAINING A REFUND OF CERTAIN TAXES PAID ON MIGRATORY PROPERTY; CLARIFYING THAT REFUNDS ARE ONLY FOR PROPERTY TAXES PAID IN ANOTHER STATE; REQUIRING THAT AN APPLICATION FOR A REFUND BE FILED WITH THE BOARD OF COUNTY COMMISSIONERS; AMENDING SECTION 15-16-613, MCA; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

Section 1. Section 15-16-613, MCA, is amended to read:

"15-16-613. Refund of certain taxes paid on migratory property. (1) Subject to the provisions of 15-16-603 through 15-16-605 and upon proof that a property tax was paid in another state on the same property, a taxpayer whose property is assessed under 15-24-303 for a period longer than the actual number of months that the property is located in the state is entitled to a refund, as provided in this section.

(2) To obtain a refund, a taxpayer shall file an application for refund with the ~~county treasurer~~ board of county commissioners in the county where the property was originally taxed. If a taxpayer receives an order by the board of county commissioners pursuant to 15-16-603, the ~~taxpayer shall apply for a refund allowed under this section by January 31 following the year of assessment.~~ The county shall make the refund within the first quarter of the following fiscal year. The application must be made on a form provided by the department of revenue and may require information as prescribed by rule of the department.

(3) The amount of the refund is the difference between the amount of tax paid under 15-24-303 and the tax owed based upon the number of months the property was located in the state for the year. The refund may not exceed the amount of the tax paid.

(4) For the purposes of this section, "month" means any part of a calendar month."

1 NEW SECTION. **Section 2. Effective date.** [This act] is effective on passage and approval.

2

3 NEW SECTION. **Section 3. Retroactive applicability.** [This act] applies retroactively, within the
4 meaning of 1-2-109, to property tax years beginning after December 31, 2000.

5 - END -